G. R. S 58
Previous references
193-04

1907
(Annual)

File No 391-07
Serial Nos. 1 — 2

Later references
Annl 172-72 Gs 2, 13-15 B. Oct 1915

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 & 2

Part B for April 1908

SUBJECT

Exemption from taxation of property belonging to the Palace

From the Officer in charge of the Palace Enclo. no 88 of 22 Mar 08 Requesting that the Order of 5 Oct declaring that certain State property belonging to the Palace is liable to taxation may be reconsidered

2 do from the Presdt Municipal Council, No 9956-D dated 7 Nov 08 stating that action under Sec 59 Sub-sec (a) Regn no VII of 1906 under which notice is given to owners of any property belonging to the Palace

G.R.S 11] 1907 8

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No. 391

File Heading

Exemption from taxation of property belonging to the Palace

From

The Officer in charge of the Palace establishments

No. 88 Dated 24.1.1908 Received 26.1.1908.

Diary No. 5239	Enclos	Spare Copies.	Serial No. 1

Brief Abstract of Letter.

With reference to G.O. No. 5755-6 dt. 5.10.5 that a sebe-
-gung to the Palace and leased vide G.O. No. 193 dt. 4-2-04 certain undivided for
-ion annual rent was liable to Municipal taxation. Under
the Palace property - houses, buildings and lands - used for Palace
purposes and timber and cloth declared as Palace property have
hitherto enjoyed exemption from taxation and request that the
said order may be reconsidered and modified agreeably to recog-
-nized practice

NOTES AND ORDERS

W

Attention is invited to the Notes on
Rev & No 193 dt relating to the order
of the 5th January 1905, which was issued
with the approval of His Highness.
Under proviso (a) to Sec 59 of the
Mysore Municipal Regulation of 1906,

Notes—First sheet.

GPB -30,0.0- 20-3-06

(F. R. S 12]
General and Revenue Secretariat

File No. 391 of 1907

Serial No.

No tax except a Special Sanitary Cess or a water-rate, shall without express consent of Govt be leviable in respect of any building or part of a building ordinarily used as a place of public Act apart for the occupation of His Highness the Maharaja or in respect of any vehicle annual or other property belonging to H H the Maharaja.

Submitted for orders

HGK Secy
28/1/1908

27/1/08

Non-liability to local taxation is one of the prerogatives of royalty & this is recognised & provided for in the proviso to Sec 59 of the Mun Regulation of 1906 which lays down that no tax imposed as aforesaid other than a special sanitary cess or a water rate shall without the express consent of Govt be leviable in ~~of~~ respect of any building or part of a building set apart for the occupation of H H the Maharaja or in respect of any vehicle, annual or property belonging to H H the Maharaja"

NOTE—Contd sheet.

GPB—50 000—17-3-07

R. S. 12]
General and Revenue
Secretariat

Jud File No. 391 of 1907

	Serial No	
S		The words underlined in red were added in the Regn of 1906 : and are not found in the ~~Rt Law~~ Regn of 1871 though sec 65 of that Regn exempts from taxation buildings set apart for the personal occupation of H H the Maharaja The new Regulation goes further than the old one in exempting from taxation vehicles animals & other property belonging to H H the Maharaja The waste land in question which belongs to the Palace will I think come under the description of property belonging to H H the Maharaja & would be exempt from taxation The order of 1905 which ~~was~~ declaring such waste lands liable to taxation was right as it was based on the old law which provided exemption only for buildings set apart for the personal occupation of H H Since the law now in force exempts [illegible]
	?	

Note—Contn sheet

GPB—50 000—17-3-07

Serial No.

property belonging to H H the Maharaja from taxation the order of 1905 may be reconsidered & suitably modified

Dewan through 1st Cr) 31/2/08

5660
4-2-1908

My impression has always been as stated in the Palace officers letter No. 58 of 24th Jan 1908 (under disposal) though at this moment I am not able to say how the order contained in portion of 5 Jan 1903 - is to be framed so as wrong Under the Maharaja system (what I believe has been in force in Mysore city Notwithstanding the Municipal Regulation) all Palace property is exempt Certainly the exempt

2 In reply to the present reference the attention of the Palace officer may be drawn to section 57 (a) of the Municipal Regulation No VII of 1906 which practically cancels the portion of 5 Jan 1905 Letter 12 Feb

Dy 11 14.2.08

Submitted to His Highness

A question having arisen in September 1904 as to whether a vacant site in the Mysore City belonging to the Palace and leased out on an annual rent was liable to Municipal taxation, the late Dewan was of opinion that it was so liable This view was accepted by His Highness in order dated 21st December 1904 and orders were accordingly issued in Proceedings No 5755-6 dated 5th January 1905

W
7193-04)

The Officer in charge of Palace Establishments has now asked for a reconsideration and modification of this order, on the ground that other Palace properties, such as houses, buildings and lands have been always exempt from taxation and it is not apparent how any difference could be made between these and the vacant site which formed the subject of the above order.

It may be mentioned that subsequent to the date of the above order the new Municipal Regulation has been passed into law, and under section 5[illegible] (a) of this Regulation no tax is leviable in respect of [illegible]

S

property belonging to His Highness. Such a provision did not exist in the old Municipal Regulation of 1871, under which only buildings set apart for the personal occupation of His Highness the Maharaja were exempt from municipal taxation.

The attention of the Palace Officer and the Municipal Council will be drawn to this provision of law which practically cancels the order of 1905.

I submit the matter for information as the papers have been once before His Highness.

25/1/1908

5239

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject

DA 2530 NO 747

Exemption of vacant sites belonging to the Palace from Municipal taxation

742

Order

26/3/08

716/27308

Putuh order. [illegible]

28/3

R. S 12]
General and Revenue
Secretariat

Mul File No. 391 of 1907

Serial No

Draft order is submitted

HBS 3/3/08
30/3/1908

HB
30/3/08

Issue
HBS
30/3/08

2 To the Officer in charge of the Palace Establishments & the President Mysore city Municipal Council Nos 9956-7 of 4 4 08

In lieu the attestation of the officers named above to Section 59 Sub Sec (2) of the Mysore Municipal Regulation No III of 1906 which supersedes the post order of the January 1.

Form—Contn. sheet

05239

No. 88 of 07-08

The Palace Office,

Mysore, 24th January 1908.

From,

B. Ramakrishna Row Esq ,

Officer in charge of the

Palace Establishments

To,

C. S Balasundaram Iyer, Esq ,

Offg. Secretary to the Govt. of Mysore,

General and Revenue Departments,

B A N G A L O R E

Sir,

Adverting to the Proceedings of Government No 5755-6-193-4 of 5th January 1905, ruling that taxation, by Municipality, of vacant sites within Municipal limits laid down in Government Proceedings of 9th September 1896 applies to the Palace site near the Sitha Vilas Dharmasala, I have the honor to state that as a matter of fact, Palace property used for Palace purposes has all along enjoyed exemption from taxation, Provincial or Municipal This has been so in regard to not only Palace houses buildings and lands, but also in respect of dutiable articles such as timber and cloth declared as Palace property I am accordingly instructed to invite the kind attention of Government to this fact and to observe that as it is not clear how any differentiation could be made between the land in question and other Palace properties of a similar nature which are all free from this liability to taxation Municipal or Government, the ruling in the matter above quoted may kindly be reconsidered and modified agreeably to recognised practice

I have the honor to be,

Sir,

Your most obedient servant,

Officer in charge of the
Palace Establishments

R.V S.

Bal

2

391

File No 07

Serial No 2

ary No of letter replied to 5239

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

(Memo)

the 190

of issue 4-4-08

d by — Mr S R

READ—

Letter No 88 dated the 24th January 1908 from the Officer per charge of the Palace Establishments stating that as a matter of fact houses buildings and lands and durable goods such as furniture and cloth belonging to the Palace have all along enjoyed exemption from taxation Provincial or Municipal and ~~therefore~~ requesting that G P No 5755-6 Rl 193 01 4 dated the 5th Janry (1908)

ORDER THEREON—NIL.

SUBJECT

feeling that the vacant site
belonging to the Palace near
the Sita Vilas Dharmasala
in Mysore is liable to Munic
cipal Taxation may be
recommended and modified
agreeably to recognized
practice

Order thereon No 9956-7 & 4.4.08.
mc 391-07
The attention of the
Officer in charge of the Palace
Establishments and the President of the
the Mysore
City Municipal Council
is invited to Sec 59 proviso (a)
of the Mysore Municipal
Regulation No VII of 1906 ~~exempting~~
which practically cancels ~~supersedes~~
the Govt order of the
5th January 1905 above
referred to which was based on the recommn Resn of

CB 3/3
Offg Secretary
5/3/08

Jo 30/3/08

The Chief Officer in charge of
the Palace Establishments
& President of the Mysore City
Municipality

Copy 5/3/08